

RAY QUINNEY & NEBEKER

March 29, 2007

VIA E-MAIL TRANSMISSION

Mr. Gabriel Joseph

gjoseph@franklinsquires.com

SALT LAKE CITY OFFICE
PO Box 45385
Salt Lake City, Utah
84145-0385

36 South State Street
Suite 1400
Salt Lake City, Utah
84111

801 532-1500 TEL
801 532-7543 FAX
www.rqn.com

PROVO OFFICE
86 North University Ave.
Suite 430
Provo, Utah
84601-4420

801 342-2400 TEL
801 375-8379 FAX

Re: *Legal Services Agreement with Ray Quinney & Nebeker P.C.*

Dear Gabe:

Thank you for retaining the law firm of Ray Quinney & Nebeker P.C. to perform legal services for you. We appreciate your confidence.

In accordance with our ethical obligations and with the goal of establishing a positive working relationship, this letter and the attached Terms and Conditions confirm the scope of our representation and advise you of our fee structure and billing procedures. I will be the attorney primarily responsible for your matter, and my current hourly rate for your matter is \$285.00/hour. Before performing legal services for new clients, we normally require an advance deposit toward fees and costs. We ask that you deposit the sum of \$10,000.00 as an initial retainer. You will be refunded any unused balance of such retainer upon the conclusion of our representation on the particular matter for which the retainer is deposited.

You have engaged us to represent you and to provide advice and consultation regarding certain securities law issues (including an investigation by the Utah State Division of Securities), real estate business matters and to assist and coordinate representation with respect to an IRS investigation and subpoena.

If this letter and the attached Terms and Conditions accurately describe our engagement, please print and originally sign this letter where indicated below and return it to us by facsimile or e-mail and regular mail. To expedite matters, we are providing this letter to you via the internet. Please retain a signed copy of this letter and its Terms and Conditions for your records.

Please do not hesitate to call me if you have any questions or concerns about this letter and the attached Terms and Conditions. Furthermore, I encourage you to contact me whenever you may have a question or concern about our representation.

ATTORNEYS AT LAW
Clark P. Giles
Herschel J. Saperstein
Narvel E. Hall
Douglas W. Morrison
Herbert C. Livsey
D. Jay Curtis

Gerald T. Snow
Jonathan A. Dibble
Scott Hancock Clark
Steven H. Gunn
James S. Jardine
Allan T. Brinkerhoff
Janet Hugel Smith
Douglas Matsumori
Robert P. Hill
Annette W. Jarvis

Larry G. Moore
Bruce L. Olson
John A. Adams
Douglas M. Monson
Craig Carille
Jeffrey W. Appel

Ellen J. D. Toscano
Kevin G. Glade
Lester K. Essig
Ira B. Rubinfeld
Steven T. Waterman
Lon A. Jenkins

Stephen C. Tingey
John R. Madsen
Keith A. Kelly
Michael W. Spence
Scott A. Hagen

Mark M. Bettilyon
Rick L. Ross
Rick B. Hoggard
Lisa A. Yarkovich
Brent D. Wilde
Michael E. Blue

Steven W. Call
Cameron M. Hancock
Peggy Hunt
Elaine A. Monson

Mark A. Colter
R. Gary Winger
Kelly J. Applegate
Justin T. Toth
Steven C. Strong

Robert O. Rice
Arthur B. Berger
Frederick R. Thaler, Jr.
John W. Mackay
McKay M. Pearson

Mark W. Pugsley
Gary L. Longmore
Michael D. Creer
Samuel C. Straight
Paul C. Burke

Elaina M. Maragakis
D. Zachary Wiseman
Michael D. Mayfield
Scott B. Finlinson
Bryan K. Bassett

Janelle P. Eurick
Gregg D. Stephenson
Mark L. Smith
Kristine M. Larsen
Gregory S. Roberts

Christopher N. Nelson
Jacquelyn D. Rogers
Benjamin J. Kotler
Angellina Tsu
Richard H. Madsen, II

Carolynn Clark
Jonathan G. Pappasideris
Daren G. Mortenson
Charles H. Livsey
David B. Dibble
Blake R. Bauman

OF COUNSEL
Stephen B. Nebeker
Robert M. Graham
M. John Ashton
Katie A. Eccles
Liesel B. Stevens

Gabriel Joseph
March 29, 2007
Page 2

Thank you once again for entrusting us with this legal work. It is a privilege to represent you, and we look forward to working with you.

Sincerely yours,

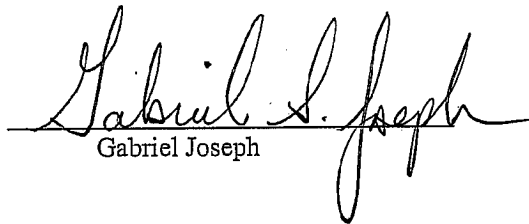
RAY QUINNEY & NEBEKER P.C.



Douglas Matsumori

Enclosure

APPROVED AND AGREED on this 29 day of March, 2007.


Gabriel Joseph